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THIRD

ANNUAL REPORT

OF THE

AUDITING COMMITTEE

ON THE

RECEIPTS AND EXPENDITURES

OF THE

TOWN OF SWAMPSCOTT,

FOR THE YEAR ENDING FEB. 28, 1855.

L Y N N :
W. W. KELLOGG, PRINTER OVER THE DEPOT,
TYPOGRAPHIC HALL.
1855.

R E P O R T

OF THE

COMMITTEE ON ACCOUNTS.

SCHOOL DEPARTMENT.

Appropriation..... \$1,500 00

E X P E N D I T U R E S .

W. F. Gile, teacher, principal school.....	\$581 25
Lavinia Hill, do., intermediate.....	220 00
Louisa E. Martin, do., int. and primary.....	200 00
Frances Fuller, do., primary.....	200 00
Laura A. Roberts, do., primary.....	70 00
Samuel Tufts, making fires.....	49 00
do., sawing and splitting wood.....	21 25
do., sweeping rooms.....	23 00
do., repairs of stoves, mats, &c.....	6 40
do., cleansing vaults.....	6 00
do., taking number of children.....	3 25
Stephen Smith, fuel, 1853.....	8 25
do., fuel, 1854.....	122 17
George Phillips, fuel.....	14 00
Robert Harris, fuel.....	15 64
do., teaming wood and coal.....	9 00
W. F. Gile, blackboard brushes, &c.....	4 02
R. P. Norton, making fires and sweeping....	3 75
Jacob Wilford, distributing reports.....	1 50
W. T. Pierce, sawing and splitting wood....	12 01
L. M. Merrill, setting glass.....	2 50
George W. Stone, do.....	6 50
Mrs. McGrath, cleansing rooms.....	3 50
Thing & Carsley, repairs.....	5 50
Briggs Delano, do.....	3 83
William D. Brackett, school books.....	6 66
Harriet Nesbitt, sweeping room.....	3 50
	\$1,602 48

SELECTMEN'S DEPARTMENT.

HIGHWAYS.

Appropriation.....	\$500 00
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EXPENDITURES.

William Low, surveyor.....	\$172 75
do. do.	6 62
Robert Harris, do.	227 26
Daniel Roberts, do.	119 26
do. team and labor, 1853.....	5 00
John Washburn, do. do.	12 49
do. do. do. 1854.....	16 75
William D. Rowe, labor.....	3 00
Jacob Porter, labor.....	1 00
John Sparks, gravel.....	2 90
Nehemiah Lee, railing.....	28 00
Joseph Breed, 2d, lumber.....	9 82
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	\$604 85

MISCELLANEOUS.

EXPENDITURES.

Nathaniel Galucia, posting warrants, 1853...	\$7 50
Ebenezer Holt, building drain.....	187 59
do. moving house, building fences	
to school-house yards, &c.....	121 14
Samuel C. Pitman, services, 1853.....	32 00
W. W. Kellogg, printing reports, &c.....	42 84
Cemetery, balance from treasury, by a vote	
of the town.....	135 63
Nehemiah Lee, balance for life-boat house...	60 00
James M. Riggs, smith work.....	8 95
Waldo Thompson, sundries.....	22 90
V. M. Bedee, building wall, cemetery.....	57 25
Charles Smith, sawing wood, engine house...	1 00
Robert Harris, fuel, engine house.....	2 63
John Story, 2d, labor, school-house yard.....	4 12
Flynn & Donolly, wall, do. do.	29 40
John L. Seger, recording deaths, &c.....	12 36
do. do. salary, town clerk.....	50 00
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<i>Amount carried forward,</i>	\$775 31
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<i>Amount brought forward,</i>	\$775 31	
John Chapman, repairing drain.....	3 00	
do. salary, treasurer and collector	50 00	
Holden & Dewing, sundries.....	10 39	
J. A. & A. Knowlton, sundries.....	15 01	
Rufus Delano, return of deaths.....	2 80	
Henry Thing, lime & cement, cemetery, 1853	8 45	
Richard Newcomb, care of engine and house.	25 00	
J. C. Pitkin, sundries,.....	10 37	
Martin & Wilkins, labor, school-house yard,.	5 00	
C. W. Haskell, posting warrants,.....	7 50	
Jonathan F. Phillips, assessor,.....	12 00	
Nehemiah Lee, assessor,.....	12 00	
S. C. Pitman, writing up books and making out tax bills, and assessor,.....	24 00	
Joseph Blaney, land rent, engine house,.....	12 00	
	<hr/>	\$972 83
		604 85
		1,602 48
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		\$3,180 16

POOR DEPARTMENT.

The overseers having drawn but two orders, amounting to \$13.58, the amount being small, it was not deemed expedient to enumerate the items.

TOWN OF SWAMPSCOTT, *in account current with* JOHN CHAPMAN, *Collector.* Dr.

To balance of taxes uncollected, 1853,.....	\$69 34
To amount of taxes committed for collection, 1854,....	4,343 18
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	\$4,412 52

CR. TOWN OF SWAMPSCOTT, *in account current with* JOHN CHAPMAN, *Collector.*

By taxes collected on bills of 1853,.....	\$54 52
By abatement on bills of 1853,.....	14 82
By cash collected 1854,.....	4,031 83
By taxes abated,.....	132 29
By taxes uncollected 1854,.....	179 06
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	\$4,412 52

TOWN OF SWAMPSCOTT, *in account current with* JOHN
CHAPMAN, *Town Treasurer.* DR.

March 1, 1854.	To cash in the treasury,-----	\$489 04
	Received of E. E. Boynton,-----	5 50
	Received of E. B. Phillips, temp- orary note,-----	1,000 00
	By cash received of State sch. funds	59 52
	By cash received of collector, 1853,	54 51
	By do. do 1854,	4,031 83
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		\$5,640 40

CR. TOWN OF SWAMPSCOTT, *in account current with*
JOHN CHAPMAN, *Town Treasurer.*

To cash paid selectmen's orders,-----	\$3,180 16
To cash paid overseers of poor orders,-----	13 58
To cash paid E. B. Phillips, temporary note,-----	1,000 00
To cash paid state and county tax,-----	849 00
To cash paid interest on notes,-----	300 50
To balance of cash in treasury,-----	297 17
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	\$5,640 41

RECAPITULATION OF EXPENDITURES.

School Department -----	\$1,602 48
Highways -----	604 85
Miscellaneous and other expenses,-----	972 83
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	\$3,180 16
Poor expenses,-----	\$13 58
State and county taxes, -----	849 00
Interest on notes,-----	300 50
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	\$1,163 08
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	\$4,343 24
Town debt March 1, 1855,	
Note to Lynn Savings Institution, on demand, at 6 per cent. interest,-----	\$3,000 00
Note to C. A. Stetson for cemetery lot, Oct. 16, 1852, on demand, at 6 per cent. interest,-----	1,500 00
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	\$4,500 00

STATEMENT OF THE CEMETERY COMMITTEE.

The Cemetery committee, appointed by the town at the last annual March meeting, make the following statement of their doings for the year.

The wall on the eastern side, between the land of George Phillips and the Cemetery, has been taken down, and rebuilt in a plain but substantial manner. The sward has been removed from the avenues and carted to the hollow places, in order to level the ground as far as the means would admit. The avenues have been graded and graveled to a sufficient depth to make suitable walks, or carriage ways, through the entire grounds. The ground was consecrated on the sixteenth day of September, with appropriate services; an interesting address was delivered by Rev. J. B. Clark, on the occasion. Each avenue has been ornamented on either side with rows of deciduous trees, and contract made for finishing with evergreen trees this spring. Twenty-three lots have been sold during the year; yielding, with the premiums for choice of lots, the amount of \$263.

CEMETERY.

Dr.

To bills paid 1853.....	\$907 93
To 3 lots given up.....	39 00
To H. Gilman's bill, grading &c., 1854.....	537 25
To balance	184 58

\$1,668 76

Cr.

CEMETERY.

By 59 lots sold, 1853.....	\$828 25
By 23 do. 1854.....	263 75
Received of town treasury, 1853.....	441 13
do. do. 1854.....	135 63

\$1,668 76

Outstanding bills for trees and labor.....	\$200 00
Money borrowed	206 00

\$406 00

Uncollected from sale of lots.....	\$144 00
Cash on hand.....	125 00

\$269 00

SAMUEL C. PITMAN, SECRETARY.

The auditing committee consisted of the following named persons — Wm. D. Brackett, Joseph Stanley, H. H. Hall. Messrs. Stanley and Hall not being present or able to attend, I have been obliged to examine the accounts of the selectmen and treasurer alone. I find them all properly vouched for and correct.

My duties have been very much facilitated, by the very able and correct manner in which the books of the selectmen and treasurer have been kept.

All of which is respectfully submitted,

WILLIAM D. BRACKETT, *Committee.*

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